



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
JESSAMINE COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
WWW.KYAUDITOR.NET**

**144 CAPITOL ANNEX
FRANKFORT, KY 40601
TELE. (502) 564-5841
FAX (502) 564-2912**

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Edward B. Hatchett, Jr.
Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable William Neal Cassity, County Judge/Executive

Members of the Jessamine County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Jessamine County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Jessamine County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Jessamine County, Kentucky prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Jessamine County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky
Honorable Paul E. Patton, Governor
John P. McCarty, Secretary
Finance and Administration Cabinet
Mike Haydon, Secretary, Revenue Cabinet
Honorable William Neal Cassity, County Judge/Executive
Members of the Jessamine County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Jessamine County, Kentucky, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the financial statements. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated November 29, 1999 on our consideration of Jessamine County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
November 29, 1999

JESSAMINE COUNTY OFFICIALS

Fiscal Year Ended June 30, 1999

William Neal Cassity	County Judge/Executive
Howard Downing	County Attorney
Eva L. McDaniel	County Clerk
Doug Fain	Circuit Court Clerk
Joe Walker	Sheriff
Frank Hubbard	Jailer
Bob Thompson	Property Valuation Administrator
Dorothy Ward	County Treasurer
Joseph S. Northup	Coroner
Bobby Day Wilson	Magistrate
Jimmy Wells	Magistrate
John Nickell	Magistrate
Terry Meckstroth	Magistrate
Steve Gayheart	Magistrate
George Dean	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

JESSAMINE COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:

Cash	\$ 1,529,711
Investments	4,000,000

Road and Bridge Fund:

Cash	78,116
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Jail Fund:

Cash	81,748
------	--------

Jail Commissary Fund:

Cash	57,000
------	--------

Local Government Economic Assistance Fund:

Cash	135,557
------	---------

Emergency Services Fund:

Cash	50,153
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Kentucky Association of Counties Leasing Trust

Jessamine County Courthouse Annex Fund:

Acquisition Account	46,551
Sinking Account	9,547

Other Resources

General Fund:

Amounts to be Provided in Future Years from Administrative

Office of the Courts and Fiscal Court for Kentucky

Association of Counties Leasing Trust Agreement - Principal	1,586,453
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Total Assets and Other Resources

	\$ 7,574,836
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The accompanying notes are an integral part of the financial statements.

JESSAMINE COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances

Liabilities

General Fund:

Kentucky Association of Counties Leasing Trust Agreement - Principal (Note 4)	\$ 1,596,000
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Fund Balances

Reserved:

Jail Commissary Fund	57,000
Kentucky Association of Counties Leasing Trust/ Jessamine County Courthouse Annex Fund: Acquisition Account	46,551

Unreserved:

General Fund	5,529,711
Road Fund	78,116
Jail Fund	81,748
Local Government Economic Assistance Fund	135,557
Emergency Services Fund	<u>50,153</u>

Total Liabilities and Fund Balances	<u><u>\$ 7,574,836</u></u>
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STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

JESSAMINE COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>	<u>General</u> <u>Fund</u>	<u>Road and</u> <u>Bridge</u> <u>Fund</u>	<u>Jail Fund</u>
Schedule of Operating Revenue	\$ 9,513,953	\$ 6,992,605	\$ 861,157	\$ 775,354
Transfers In	1,472,976	90,559	50,000	340,480
Kentucky Advance Revenue Program	3,459,345	3,459,345		
Jail Commissary Fund Receipts	107,411			
Total Cash Receipts	<u>\$ 14,553,685</u>	<u>\$ 10,542,509</u>	<u>\$ 911,157</u>	<u>\$ 1,115,834</u>
Cash Disbursements				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 8,125,360	\$ 4,342,289	\$ 899,966	\$ 1,111,710
Schedule of Unbudgeted Expenditures	133,596			
Transfers Out	1,472,976	1,382,417		
Kentucky Advance Revenue Program Repaid	3,459,345	3,459,345		
Jail Commissary Fund Expenditures	98,130			
Total Cash Disbursements	<u>\$ 13,289,407</u>	<u>\$ 9,184,051</u>	<u>\$ 899,966</u>	<u>\$ 1,111,710</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 1,264,278	\$ 1,358,458	\$ 11,191	\$ 4,124
Cash Balance-July 1, 1998 *	<u>4,724,105</u>	<u>4,171,253</u>	<u>66,925</u>	<u>77,624</u>
Cash Balance-June 30, 1999 *	<u>\$ 5,988,383</u>	<u>\$ 5,529,711</u>	<u>\$ 78,116</u>	<u>\$ 81,748</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

JESSAMINE COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Emergency Services Fund	KACo Leasing Trust/Jessamine County Courthouse Annex Fund	
			Acquisition Account	Sinking Account
\$	\$ 210,929	\$ 555,973 991,937	\$ 3,202	\$ 114,733
107,411				
\$ 107,411	\$ 210,929	\$ 1,547,910	\$ 3,202	\$ 114,733
\$	\$ 214,497	\$ 1,556,898	\$ 168 90,559	\$ 133,428
98,130				
\$ 98,130	\$ 214,497	\$ 1,556,898	\$ 90,727	\$ 133,428
\$ 9,281 47,719	\$ (3,568) 139,125	\$ (8,988) 59,141	\$ (87,525) 134,076	\$ (18,695) 28,242
\$ 57,000	\$ 135,557	\$ 50,153	\$ 46,551	\$ 9,547

The accompanying notes are an integral part of the financial statements.

JESSAMINE COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Jessamine County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the application of the criteria stated in GASB 14, management has included the Jail Commissary as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Jessamine County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

JESSAMINE COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

F. Related Organizations

A related organization is an entity for which a primary government is not financially accountable. It does not impose will or have a financial benefit or burden relationship, even if the primary government appoints a voting majority of the related organization's governing board. Based on these criteria, the following are considered related organizations of Jessamine County Fiscal Court: Jessamine Water District No.1 and Jessamine/South Elkhorn Water District.

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.22 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

JESSAMINE COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bonds which named the county as beneficiary/obligee on the bonds.

Note 4. Capital Lease-Purchase Agreements

On July 3, 1997, the Jessamine County Fiscal Court entered into a 20-year leasing agreement with Kentucky Association of Counties Leasing Trust for the Jessamine County Courthouse Annex. Principal payments are due annually by January 20.

Fiscal Year Ending June 30	Principal Payment	Interest Payment	Total Payment	Less AOC Rental Amount *	Net Amount Due From County
2000	\$ 56,000	\$ 77,629	\$ 133,629	\$ 112,600	\$ 21,029
2001	59,000	74,803	133,803	112,600	21,203
2002	62,000	71,829	133,829	112,600	21,229
2003	65,000	68,707	133,707	112,600	21,107
2004	68,000	65,437	133,437	112,600	20,837
2005-2017	1,286,000	461,834	1,747,834	1,463,800	284,034
Totals	<u>\$ 1,596,000</u>	<u>\$ 820,239</u>	<u>\$ 2,416,239</u>	<u>\$ 2,026,800</u>	<u>\$ 389,439</u>

In accordance with a sublease agreement between the Administrative Office of the Courts (AOC) and the Jessamine County Fiscal Court dated July 3, 1997, AOC committed itself to participate in providing part of the cost of constructing a courthouse annex through use allowance payments of \$112,600 per fiscal year. Any interest earned on the Sinking Account where AOC deposits its use allowance payments until the Trustee applies them towards the lease requirements will reduce the net amount due from Jessamine County.

JESSAMINE COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 5. Lease-Purchase Agreement

The county has entered into the following lease-purchase agreement:

Description	Purchase Date	Maturity Date	Interest Rate	Amount
Three (3) 1998 Jeep Cherokee Sheriff Vehicles	12/7/1998	12/7/2000	5.64%	\$ 62,655

Note 6. Insurance

For the fiscal year ended June 30, 1999, Jessamine County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

JESSAMINE COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
General Fund	\$ 9,510,456	\$ 6,992,605	\$ (2,517,851)
Road and Bridge Fund	1,229,000	861,157	(367,843)
Jail Fund	1,145,747	775,354	(370,393)
Local Government Economic Assistance Fund	202,000	210,929	8,929
Emergency Services Fund	<u>1,746,200</u>	<u>555,973</u>	<u>(1,190,227)</u>
Totals	<u>\$ 13,833,403</u>	<u>\$ 9,396,018</u>	<u>\$ (4,437,385)</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 13,833,403
Add: Budgeted Prior Year Surplus	4,323,938
Less: Other Financing Uses	<u>3,512,345</u>

Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 14,644,996</u>
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SCHEDULE OF OPERATING REVENUE

JESSAMINE COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Revenue From Local Taxes and Excess Fees</u>				
Sheriff:				
Taxes	\$ 1,155,623	\$ 1,155,623	\$	\$
Excess Fees-1998	22,183	22,183		
County Clerk:				
Deed Transfer Tax	127,928	127,928		
Delinquent Taxes	19,096	19,096		
Excess Fees-1998	413,242	413,242		
Tangible Personal Property Taxes:				
Other Counties	26,776	26,776		
County Clerk	183,560	183,560		
Occupational Employment Tax	3,566,672	3,566,672		
Omitted Personal Property Tax	954	954		
Corporation in Lieu of Taxes	2,415	2,415		
Delinquent Taxes From State	4,696	4,696		
Totals	\$ 5,523,145	\$ 5,523,145	\$ 0	\$ 0
<u>U.S. Treasurer</u>				
Housing Prisoners	\$ 105	\$ 0	\$ 0	\$ 105
<u>Federal Receipts-State Treasurer</u>				
Federal Emergency Management				
Assistance	\$ 60,649	\$	\$ 60,649	\$
Intermodal Surface Transportation				
Efficiency Act-Camp Nelson	76,227	76,227		
Victims Advocate Grant	6,169	6,169		
Child Support Enforcement-				
Title IV-D	87,849	87,849		
Federal Highway Safety Grant	560	560		
Totals	\$ 231,454	\$ 170,805	\$ 60,649	\$ 0

Local Government Economic Assistance Fund	Emergency Services Fund	KACO Leasing Trust/Jessamine County Courthouse Annex Fund	
		Acquisition Account	Sinking Account
\$	\$	\$	\$
\$ 0	\$ 0	\$ 0	\$ 0
\$ 0	\$ 0	\$ 0	\$ 0
\$	\$	\$	\$
\$ 0	\$ 0	\$ 0	\$ 0

JESSAMINE COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 62,414	\$	\$	\$ 62,414
Medical Allotments	5,311			5,311
Driving Under The Influence Fee	6,717			6,717
Housing State Prisoners	96,259			96,259
Class D Felons	273,520			273,520
County Road Aid	581,535		581,535	
Truck License Distribution	161,449		161,449	
Election Expense Reimbursement	12,240	12,240		
Courthouse Rental-Administrative				
Office of the Courts	190,326	77,726		
Child Support Enforcement-				
Title IV-D	43,925	43,925		
Refunds:				
Legal Process Tax	225	225		
Drivers Licenses	3,667		3,667	
Dog Licenses	494	494		
House Bill 321 Reimbursements:				
Department of Finance-High				
Bridge	100,000	100,000		
Department of Parks-Camp				
Nelson Civil War Battlefield				
Trust	43,000	43,000		
Severance Taxes:				
Mineral	204,141			
Board of Assessments	100	100		
Grants:				
Kentucky Department of				
Education	1,808			1,808
Senate Bill 66 Grant-Ambulance	28,670			
Disaster and Emergency Services				
Reimbursement	9,342	9,342		
Federal Emergency Management				
Assistance	26,461		26,461	

JESSAMINE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Emergency Services Fund	KACO Leasing Trust/Jessamine County Courthouse Annex Fund	
		Acquisition Account	Sinking Account

\$	\$	\$	\$
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112,600

204,141

28,670

JESSAMINE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u> (Continued)				
Grants: (Continued)				
Kentucky Department of Transportation Industrial Road Park Access Road	\$ 281,144	\$ 281,144	\$	\$
Kentucky Heritage Council- Kentucky African American Heritage Commission	3,000	3,000		
Police Incentive Pay	2,719	2,719		
Kentucky Department of Agriculture-Dead Animal Removal	5,000	5,000		
Kentucky Advance Revenue Program-Interest	92,105	92,105		
Totals	\$ 2,235,572	\$ 671,020	\$ 773,112	\$ 446,029
<u>Miscellaneous Revenue</u>				
Interest	\$ 273,018	\$ 252,479	\$ 9,506	\$ 2,045
Circuit Court Clerk:				
Court Cost	36,086			36,086
Bond Fees	540			540
Work Release	1,935			1,935
Housing Prisoners:				
Other Counties	59,304			59,304
Other Counties-Juvenile	159,344			159,344
Jailer:				
Work Release	33,125			33,125
Bond Fees	8,934			8,934
Work Release From Other Counties	5,436			5,436
Home Incarceration Fee	72			72
Dog Shelter	9,953	9,953		
Licenses and Permits:				
Cable TV Franchise	16,409	16,409		

Local Government Economic Assistance Fund	Emergency Services Fund	KACO Leasing Trust/County Courthouse Acquisition Account	Jessamine Trust/County Courthouse Annex Sinking Account
\$	\$	\$	\$
\$ 204,141	\$ 28,670	\$ 0	\$ 112,600
\$ 6,611	\$ 2,377	\$	\$

JESSAMINE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u>				
(Continued)				
Charges for Services:				
Solid Waste Franchise Fee	\$ 40,649	\$ 35,314	\$	\$
Ambulance Service	123,096			
Planning and Zoning Fees	64,195	64,195		
Reimbursements:				
Annual Cleanup	25,471	25,471		
Convenience Center	45,630	45,630		
City of Nicholasville	3,000	3,000		
Recycling-City of Nicholasville and City of Wilmore	63,219	63,219		
Reclamation and Recycling	451	451		
Planning and Zoning	14,651	14,651		
Fuel	5,011	5,011		
Road Refunds	970		970	
Canteen Reimbursements	266			266
Incentive Payments	1,400			1,400
Jail Transporting and Refunds	8,844			8,844
Training	1,500			
City of Wimore	26,678	26,678		
City of Nicholasville	2,250	2,250		
Ambulance Insurance Receipts	398,369			
Telephone Commission	11,917	28		11,889
Surplus Machinery/Equipment Sales	32,600	32,600		
Farm Income	3,357	3,357		
Rentals	4,165	4,165		
Recycling Receipts	8,257	8,257		
Miscellaneous Items	33,575	14,517	16,920	
Totals	\$ 1,523,677	\$ 627,635	\$ 27,396	\$ 329,220
Total Operating Revenue	\$ 9,513,953	\$ 6,992,605	\$ 861,157	\$ 775,354

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

JESSAMINE COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 57,408	\$ 54,832	\$ 2,576
Deputy County Judge/Executive	29,451	29,451	
Secretaries	23,482	23,482	
Other Salaries	76,547	71,272	5,275
Computer Maintenance Agreement	10,500	5,144	5,356
Office Materials and Supplies	13,890	11,512	2,378
New Office Equipment	13,245	13,245	
Telephone	10,000	8,649	1,351
Travel	4,000	2,093	1,907
Office of County Attorney:			
Salaries-			
County Attorney	34,821	32,645	2,176
Assistant County Attorney	70,000	27,680	42,320
Secretaries	38,000	22,260	15,740
Other Salaries			
Child Support Program	130,528	130,528	
Office Materials and Supplies	5,000	2,482	2,518
Professional Insurance	12,000	2,243	9,757
Professional Memberships	1,500	1,000	500
Telephone	750	454	296
New Office Equipment	5,000	398	4,602
Office of County Clerk:			
Restoration of Books	8,158	7,102	1,056
Office Materials and Supplies	44,161	44,161	
Printing and Binding	5,931	2,481	3,450
Telephone	7,000	5,907	1,093
Computer System	12,384	12,384	
New Office Equipment	6,366	3,135	3,231

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of Sheriff:			
Advertising Tax Bills	\$ 445	\$ 276	\$ 169
Sheriff's Settlement	2,000	2,000	
Software Updates and Support	9,498	9,498	
Uniform Laundry	5,165	5,165	
Vehicle Maintenance and Repair	23,429	23,378	51
Tax Bill Preparation	1,800	1,800	
Fuel	16,871	16,871	
Detective Supplies	237	237	
Office Supplies	8,412	8,412	
Uniforms	13,264	13,264	
Postage	5,006	4,995	11
Radio Repairs	3,220	3,220	
Telephone	8,825	8,825	
Travel and Training	65	65	
Cruiser	53,197	53,197	
New Equipment	25,270	25,270	
Office of County Coroner:			
Salaries-			
County Coroner	15,785	13,215	2,570
Deputy Coroner	7,908	7,908	
Vehicle Maintenance and Repair	92	51	41
Contracted Services	200		200
Office Supplies	810	810	
Other Materials and Supplies	2,829	2,829	
Uniforms	159		159
Telephone and Beeper	3,008	3,008	
Travel and Training	1,067	970	97
New Equipment	1,142	518	624
Fiscal Court:			
Magistrates or Commissioners-			
Salaries	67,320	60,214	7,106
Sheriff's Fees	155	155	
Expense Allowance	21,600	21,600	
Advertising	18,187	18,187	

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Fiscal Court: (Continued)			
Auction and Sales Fees	\$ 129	\$ 129	\$
Legal Fees	11,902	11,902	
Office Supplies	5,000	2,454	2,546
Employee Medical Services	4,000	1,108	2,892
Travel and Training	2,000	1,564	436
Fiscal Court Clerk Salary	6,000	6,000	
Office of Property Valuation Administrator:			
Renewals and Repairs	1,000		1,000
Statutory Contribution	57,000	55,800	1,200
Copies	6,684	6,684	
Utilities	4,000	1,768	2,232
Office of Board of Assessment Appeals:			
Per Diem	300	300	
Office of County Treasurer:			
County Treasurer Salary	32,860	31,144	1,716
Computer Service	4,500	1,747	2,753
Office Materials and Supplies	3,000	430	2,570
Telephone	1,800	1,346	454
Travel and Training	100	22	78
Office of County License Fee Administrator:			
Salaries-			
County License Fee Administrator	29,501	29,501	
Administrative Assistant	16,681	12,125	4,556
Enforcement Officer	12,090	6,595	5,495
Clerk	3,689	3,683	6
Computer Assistance	8,324	8,324	
Vehicle Maintenance and Repair	1,000	866	134
Fuel	1,000	60	940
Office Materials and Supplies	4,775	4,522	253
Postage	3,000	1,657	1,343
Tax Refunds	25,000	20,400	4,600

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Telephone	\$ 1,800	\$ 761	\$ 1,039
Training and Travel	600	585	15
Utilities	1,436	1,067	369
New Office Equipment	3,500	2,082	1,418
County Law Library:			
Law Librarian Salary	900	900	
Elections:			
Per Diem-			
Election Commissioners	5,220	5,220	
Election Officers	15,200	15,180	20
Election Tabulators	725	725	
Polling Places			
Rental	1,920	1,230	690
Construction	8,113	167	7,946
Election Expenses	25,763	25,763	
Utilities	1,000	138	862
Voting Machine Storage	1,701	1,701	
Voting Machines	11,000	9,066	1,934
Planning and Zoning:			
Salaries-			
Director	27,263	27,263	
Zoning Enforcement Officer	19,347	19,347	
Secretary	19,388	19,388	
Consultants	18,900	18,900	
Engineering Services	6,725	6,725	
Legal Fees	53,427	53,427	
Vehicle Maintenance and Repair	394	394	
Transcripts and Subscriptions	3,067	3,067	
Fuel	750	750	
Office Supplies	7,747	7,747	
Association Dues	15	15	
Telephone	2,396	2,396	
Travel and Training	840	840	
Utilities	1,789	1,789	

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Planning and Zoning: (Continued)			
New Office Equipment	\$ 13,379	\$ 13,379	\$
Economic Development:			
Main Street Project	20,000		20,000
US Corridor Study	10,000		10,000
Bluegrass Tomorrow	2,000	2,000	
Jessamine Tomorrow	500		500
Leadership Jessamine	1,000	1,000	
Debt Retirement	256,000		256,000
Fuel Reimbursement	500	445	55
GIS Mapping Study	3,500		3,500
Economic Development Projects	836,500	76,462	760,038
Industrial Park Road Projects	204,681	204,681	
Courthouse:			
Custodial Personnel	97,330	79,183	18,147
Custodial Supplies	10,000	7,922	2,078
Uniforms	2,000	642	1,358
Heating and Air Conditioning	200,000	9,005	190,995
Courtroom Renovation	25,000		25,000
Postage	25,000	24,499	501
Renewals and Repairs	105,000	17,429	87,571
Courthouse Utilities	32,000	20,227	11,773
Other County Properties:			
Salaries-			
Construction/Maintenance Employee	27,467	27,467	
General Maintenance Employee	27,920	27,422	498
Vehicle Maintenance and Repair	3,303	3,219	84
Cleaning Supplies			
Fuel	5,289	2,568	2,721
Machinery and Equipment	4,816	4,816	
Uniforms	1,195	148	1,047
Beeper	900	820	80
Pool Vehicle	25,000	21,842	3,158

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Annex Building:			
Miscellaneous Building Repairs	\$ 40,000	\$ 36,647	\$ 3,353
Rentals	7,000	3,660	3,340
Parking Lot Maintenance	30,000	403	29,597
Utilities	8,564	7,959	605
Court Row Renovation	50,000	16,179	33,821
Housing County Inmates			
District Court Building:			
Cleaning Supplies	7,500	3,882	3,618
Renovation	40,000		40,000
Renewals and Repairs	14,483	14,483	
Telephone	2,461	1,575	886
Utilities	15,264	7,392	7,872
<u>Protection to Persons and Property</u>			
County Fire Department:			
High Bridge Fire Department	5,000	5,000	
East Jessamine Fire Department	5,000	5,000	
North Jessamine Fire Department	5,000	5,000	
Dry Hydrants	5,000		5,000
Rescue Squad:			
Jessamine County Fire and Rescue	30,000	30,000	
Wilmore Fire and Rescue	1,500	1,500	
Fuel Reimbursement	3,000	2,132	868
Utilities	2,500	416	2,084
Disaster and Emergency Services:			
Salaries-			
Director	9,460	9,454	6
Safety Consultant	13,111	13,111	
Expense Allowance	3,000	3,000	
Materials and Supplies	500	25	475
Safety Materials and Supplies	250	195	55
Building and Equipment Repairs	489		489

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Disaster and Emergency Services: (Continued)			
Telephone and Beeper	\$ 1,500	\$ 1,420	\$ 80
Public Safety Center:			
Repairs	3,000	1,599	1,401
Cleaning Supplies	3,000	1,559	1,441
Postage	5,000	1,285	3,715
Refunds	26,678	26,678	
Utilities	12,000	8,974	3,026
Forestry Fire Protection:			
Kentucky State Treasurer	490	490	
Drug Enforcement:			
DARE-Nicholasville	3,000	3,000	
DARE-Wilmore	2,000	2,000	
Office of the Public Defender:			
Contribution	3,814	3,814	
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries-			
Warden	24,710	23,474	1,236
Animal Shelter Employees	35,640	30,331	5,309
Humane Society-Adoptions	4,000	3,972	28
Vehicle Maintenance	800	668	132
Humane Society-Contributions	4,500	4,500	
Contracted Services	4,465	3,289	1,176
Animal Food	2,143	2,143	
Fuel	2,000	873	1,127
Uniforms	1,000	340	660
Office Supplies	507	507	
Other Materials and Supplies	1,065	839	226

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Health and Sanitation</u> (Continued)			
Dog Control: (Continued)			
Medical Services	\$ 300	\$	\$ 300
Refunds	110		110
Maintenance and Repairs	1,927	1,927	
Telephone	1,600	1,573	27
Training and Travel	233	190	43
Utilities	7,225	6,447	778
New Equipment	3,400	1,308	2,092
Outside Runs	15,000		15,000
Solid Waste Collection:			
Salaries-			
Solid Waste Coordinator	25,490	25,490	
Convenience Center Attendant	8,098		8,098
Vehicle Maintenance	777	777	
Contracts With Private Agencies	11,689	11,689	
Solid Waste	162,998	162,998	
Fuel			
Office Materials and Supplies	350	36	314
Petroleum Products	1,333	638	695
Uniforms	1,100	390	710
Telephone and Beeper	2,000	700	1,300
Training and Travel	300		300
Utilities	4,500	25	4,475
New Equipment	40,000	75	39,925
Recycling:			
Salaries-			
Recycling Director	20,343	15,881	4,462
Assistants	21,377	21,377	
Vehicle Maintenance	685	54	631
Solid Waste	1,200	1,027	173
Materials and Supplies	1,147	1,147	
Office Materials and Supplies	340	325	15
Petroleum Products	1,004	925	79
Uniforms	800	185	615
Bluegrass Regional Recycling	3,987	3,700	287

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Health and Sanitation</u> (Continued)			
Recycling: (Continued)			
Educational Materials	\$ 1,000	\$	\$ 1,000
Telephone	1,200	994	206
Training and Travel	500	500	
Utilities	3,837	3,128	709
Equipment Maintenance	2,900	2,900	
New Equipment	19,162	19,162	
Water System:			
Phase II Water Plan	10,000	9,900	100
Sewage System:			
Consultants	45,000	5,116	39,884
Other Health Programs:			
YWCA Spouse Abuse	1,750	1,750	
Mental Health:			
Exceptional Citizens	24,500	24,500	
Soil and Water Conservation:			
Secretary Salary	19,000	19,000	
<u>Social Services</u>			
Senior Citizens Program:			
Adult Day Programs	7,000	7,000	
Senior Citizens-Contribution	22,000	22,000	
General Welfare	3,000	3,000	
Cemeteries and Memorials:			
Pauper Burials	3,600	1,500	2,100
General Charity and Welfare:			
Legal Fees	1,110	1,110	
General Welfare	6,000	410	5,590

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Social Services</u> (Continued)			
Other Social Service Programs:			
Disabled American Veterans	\$ 2,400	\$ 2,400	\$
Operation Read	2,000	2,000	
Wilmore/High Bridge Community Center	4,000	4,000	
Jessamine Counseling and Education	2,000	2,000	
Red Cross Contribution	2,400	2,400	
Telephone	1,000	613	387
Victims Advocate:			
Office Supplies	1,266	1,266	
Telephone	816	788	28
Travel and Training	1,426	1,426	
<u>Recreation and Culture</u>			
Parks:			
Camp Nelson-			
Salary	24,274	24,274	
Assistance	9,985	9,985	
Office Supplies	2,200	874	1,326
ISTEA Preservation	910,000	4,742	905,258
High Bridge Restoration	100,000		100,000
ISTEA Restoration	391,771	391,771	
Telephone	2,500	2,066	434
Restoration-Pauper Houses	30,000		30,000
Camp Nelson-Land	156,833		156,833
Camp Nelson-Farm	18,921	18,921	
Other Recreation Programs:			
Sewage System	30,000		30,000
Bus Maintenance and Repair	1,000		1,000
Partners for Youth Memorial			
City/County Park	180,100	180,100	
City/County Park-Fuel	3,500	2,434	1,066
Fairboard	6,000	6,000	

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Recreation and Culture</u> (Continued)			
Other Recreation Programs: (Continued)			
Parks and Recreation Master Plan-			
Keene Community Center	\$ 1,500	\$ 1,500	\$
Little League Baseball	2,500	2,500	
Girls Softball	2,500	2,500	
Little League Football	2,500	2,500	
Little League Basketball	2,500	2,500	
Little League Soccer	2,500		2,500
Partners for Youth Memorial	3,000	3,000	
Building Repairs	2,500	1,655	845
Building Utilities	8,000	3,852	4,148
Purchase Option	5,000	5,000	
County Farm Maintenance	10,000	2,270	7,730
High Bridge Park	30,000	5,885	24,115
Blacktop	35,000		35,000
Multi-Purpose Building	75,000	39,387	35,613
Cooperative Extension Service:			
Salaries-			
4-H Agent	19,000	19,000	
4-H Assistant	11,172	11,172	
Secretaries	37,947	37,947	
Janitorial Services	2,200	1,563	637
Contribution	21,150	21,150	
Insurance	2,200		2,200
Building Maintenance and Repair	500	307	193
Telephone	2,400	2,158	242
Utilities	4,100	3,130	970
New Equipment	3,000	3,000	
Celebrations, Festivals, and Cultural Programs:			
Jessamine County Bicentennial			
Celebration	5,000	5,000	
Other Cultural Programs:			
Council of Arts	3,500	3,500	

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Other Transportation Facilities and Services</u>			
Metropolitan Planners TIP	\$ 10,000	\$ 10,000	\$
Ferry Fuel	500		500
Ferry	16,000	11,000	5,000
<u>Debt Service</u>			
Borrowed Money:			
KARP Interest	76,105	75,683	422
KACO Leasing Trust Interest	96,577		96,577
<u>Capital Projects</u>			
Capital Improvements	1,395,318	165,306	1,230,012
Water Lines	1,029,773		1,029,773
<u>Administration</u>			
General Services:			
Audit Services	60,000	14,227	45,773
Bank Charges	741	642	99
Insurance Premiums	175,000	144,451	30,549
Association Dues	4,361	4,361	
ADD Contribution	2,500	2,500	
KACO Contribution	2,200	2,200	
Insurance Claims	18,000	7,140	10,860
Damage Claims	5,000	1,577	3,423
Ethics Committee	800	64	736
Contingent Appropriations:			
Reserve for Transfers	13,378		13,378

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Fringe Benefits:			
County Contributions-			
Social Security	\$ 142,000	\$ 133,845	\$ 8,155
Retirement	150,000	145,659	4,341
Accrued Payroll Withholding	128	128	
Health Insurance	275,000	267,036	7,964
Worker's Compensation	45,894	45,894	
Unemployment Insurance	3,000		3,000
Total Operating Budget	\$ 10,016,231	\$ 4,342,289	\$ 5,673,942
Other Financing Uses:			
*Kentucky Association of Counties			
Leasing Trust Agreement -			
Principal	53,000		53,000
**Kentucky Advance Revenue Program-			
Principal	3,459,345	3,459,345	
Total General Fund	\$ 13,528,576	\$ 7,801,634	\$ 5,726,942
<u>ROAD AND BRIDGE FUND</u>			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Supervisor Salary	\$ 32,929	\$ 32,929	\$
Office Materials and Supplies	2,197	2,197	
Telephone	1,576	1,576	
Travel and Training	750	546	204
Utilities	7,000	5,506	1,494
Road Maintenance:			
Salaries-			
Road Foreman	27,150	25,838	1,312
Road Labor	206,510	184,894	21,616
Mechanic	38,194	38,194	
Dispatcher	23,480	23,284	196

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Roads</u> (Continued)			
Road Maintenance: (Continued)			
Salaries-(Continued)			
Community Service Supervisor	\$ 21,910	\$ 21,305	\$ 605
Contracted Services	75,000	9,004	65,996
Asphalt	390,897	390,897	
Crushed Stone and Gravel	39,607	21,309	18,298
Construction	35,000		35,000
Right of Way	5,000	100	4,900
Equipment and Building Repairs	49,847	38,913	10,934
New Equipment	5,000	2,667	2,333
Materials	40,000	22,076	17,924
Petroleum Products	18,000	13,714	4,286
Signs	6,000	3,421	2,579
Uniforms	5,075	5,075	
Employee Medical	2,000	783	1,217
<u>Capital Projects</u>			
Bridges:			
Contracted Construction	150,000		150,000
<u>Administration</u>			
General Services:			
Bank Charges	259	259	
Contingent Appropriations:			
Reserve for Budget Transfers	27,099		27,099
Fringe Benefits:			
County Contributions-			
Retirement	27,920	26,304	1,616
Social Security	26,290	22,619	3,671
Worker's Compensation	15,000	6,556	8,444
Unemployment Insurance	500		500
Total Road and Bridge Fund	\$ 1,280,190	\$ 899,966	\$ 380,224

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u>			
<u>Protection to Persons and Property</u>			
Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 57,408	\$ 54,832	\$ 2,576
Jail Personnel	438,752	436,198	2,554
Food Service Personnel	21,709	21,709	
Association Dues	96		96
Staff Training	3,912	3,912	
Operations-			
Contracts with Government Agencies	6,401	6,401	
Data Processing	250	39	211
Cleaning Supplies	17,287	17,287	
Food	147,337	147,337	
Gasoline	1,350	1,067	283
Jail Linens	2,000	1,676	324
Office Supplies	8,000	7,054	946
Prisoner Clothing	4,860	2,345	2,515
Prisoner Hygiene	3,603	3,603	
Routine Medical	30,000	27,316	2,684
Medical Supplies	4,363	4,258	105
Pharmaceuticals	12,945	12,945	
Staff Uniforms	6,393	6,393	
Telephone	7,219	7,219	
Utilities	45,000	42,048	2,952
Vehicles	20,594	20,594	
New Equipment	26,300	26,300	
Pest Control	780	780	
Service Contracts	3,540	3,112	428
Solid Waste	2,000	1,818	182
Medical Costs-Other Counties	2,500	1,986	514
Employee Medical Services	2,487	406	2,081
Maintenance and Repair-			
Building	21,722	5,547	16,175
Equipment	9,792	6,738	3,054
Vehicle	2,633	2,633	
Heating and Air	3,365	796	2,569

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> (Continued)			
Juvenile Detention:			
Deputies for Juveniles	\$ 116,860	\$ 116,860	\$
Juveniles Instructor	27,301	4,518	22,783
Contracts With Other Counties	2,170	2,170	
Educational	3,774	2,905	869
Medical Supplies	180	180	
<u>Administration</u>			
General Services:			
Bank Charges	74	74	
Contingent Appropriations:			
Reserve for Budget Transfers	11,943		11,943
Fringe Benefits:			
County Contributions-			
Retirement	53,700	51,147	2,553
Social Security	50,775	44,521	6,254
Worker's Compensation	25,000	14,986	10,014
Unemployment Insurance	1,000		1,000
Total Jail Fund	<u>\$ 1,207,375</u>	<u>\$ 1,111,710</u>	<u>\$ 95,665</u>
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>General Government</u>			
Economic Development	\$ 45,000	\$ 45,000	\$
<u>Solid Waste</u>			
Convenience Center	100,000		100,000

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
LOCAL GOVERNMENT ECONOMIC <u>ASSISTANCE FUND</u> (Continued)			
<u>Recreation and Culture</u>			
Tourist and Convention:			
Chamber of Commerce	\$ 10,000	\$ 6,322	\$ 3,678
Program Support	1,000		1,000
<u>Roads</u>			
Road Maintenance:			
Materials	40,459	18,634	21,825
New Equipment	144,365	144,365	
<u>Administration</u>			
General Services:			
Bank Charges	176	176	
Total Local Government Economic Assistance Fund	<u>\$ 341,000</u>	<u>\$ 214,497</u>	<u>\$ 126,503</u>

EMERGENCY SERVICES FUND

Protection to Persons and Property

Ambulance Service:			
Salaries-			
Administrator	\$ 40,402	\$ 40,402	\$
Assistant	35,880	35,200	680
Captain Paramedics	79,999	61,265	18,734
Lieutenant Paramedics	65,786	65,786	
Paramedics	168,445	168,445	
Captain EMT	2,801	2,801	
EMT Personnel	342,507	333,682	8,825
Clerks	44,170	44,104	66

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>EMERGENCY SERVICES FUND</u>			
(Continued)			
<u>Protection to Persons and Property</u>			
(Continued)			
Ambulance Service: (Continued)			
Salaries-(Continued)			
Part-Time C750Trainer	\$ 3,200	\$ 3,200	\$
Medical Consultant	20,000	20,000	
Maintenance and Repair-			
Software/Hardware	5,000	4,182	818
Building	5,000	1,847	3,153
Medical Equipment	6,848	6,848	
Office Equipment	1,652		1,652
Radio	2,500	1,105	1,395
Vehicle	25,000	20,741	4,259
Operating Expenses-			
Contracts With Government Agencies	322	322	
Employee Medical Services	5,000	1,491	3,509
Custodial Supplies	7,000	4,378	2,622
Office Supplies	6,962	4,835	2,127
Fuel	19,000	15,156	3,844
Uniforms	7,750	4,929	2,821
Medical Supplies	47,881	47,881	
Memberships	1,000	220	780
Postage	1,288	1,288	
Refunds	6,110	6,075	35
Travel and Training	9,983	9,543	440
Utilities	9,821	9,792	29
Safety Educational Program	1,250	519	731
Ambulance	81,977	81,977	
New Equipment	40,000	21,503	18,497
Emergency Dispatch Service:			
Salaries-			
Dispatchers	313,360	287,042	26,318
Assistant	32,250	11,284	20,966

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>EMERGENCY SERVICES FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Maintenance and Repair-			
Software	\$ 9,200	\$ 9,097	\$ 103
Building	3,000	542	2,458
Office Equipment	2,870	280	2,590
Radio	4,647	4,276	371
Operating Expenses-			
Employee Medical Services	3,000	560	2,440
Jessamine Amateur Wireless Association	500	500	
Cleaning Supplies	1,540	1,540	
Office Supplies	4,941	3,029	1,912
Uniforms	2,000	1,775	225
Heating and Air Conditioning	6,000	49	5,951
Memberships	500	75	425
Telephone	18,984	14,144	4,840
Travel and Training	4,016	1,857	2,159
Utilities	12,000	7,705	4,295
Safety Educational Program	1,300		1,300
New Equipment	30,000	9,002	20,998
Miscellaneous	96	96	
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Transfer	40,146		40,146
Fringe Benefits:			
County Contributions-			
Retirement	92,840	83,200	9,640
Social Security	87,460	75,087	12,373
Accrued Payroll Withholding	16	16	
Worker's Compensation	32,000	26,225	5,775
Unemployment Insurance	3,000		3,000
Total Emergency Services Fund	<u>\$ 1,800,200</u>	<u>\$ 1,556,898</u>	<u>\$ 243,302</u>

JESSAMINE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
Total Operating Budget-All Funds	\$ 14,644,996	\$ 8,125,360	\$ 6,519,636
Other Financing Uses:			
*Kentucky Association of Counties			
Leasing Trust Agreement -			
Principal	53,000		53,000
**Kentucky Advance Revenue Program-			
Principal	3,459,345	3,459,345	
TOTAL BUDGET - ALL FUNDS	<u>\$ 18,157,341</u>	<u>\$ 11,584,705</u>	<u>\$ 6,572,636</u>

SCHEDULE OF UNBUDGETED EXPENDITURES

JESSAMINE COUNTY
SCHEDULE OF UNBUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

<u>Expenditure Items</u>	KACO Leasing Trust/Jessamine County Courthouse Annex Fund	
	<u>Acquisition Account</u>	<u>Sinking Account</u>
Cash Management Fees	\$ 168	\$ 114
Miscellaneous Fees		7
KACO Leasing Trust Agreement- Interest		133,307
Totals	<u>\$ 168</u>	<u>\$ 133,428</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr. Auditor of Public Accounts

Honorable William Neal Cassity, County Judge/Executive
Members of the Jessamine County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Jessamine County Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated November 29, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Jessamine County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Jessamine County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weaknesses.

Honorable William Neal Cassity, County Judge/Executive
Members of the Jessamine County Fiscal Court
Report On Compliance And On Internal Control Over
Financial Reporting Based On An Audit Of Financial Statements
Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
November 29, 1999

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



Edward B. Hatchett, Jr. Auditor of Public Accounts

Honorable William Neal Cassity, County Judge/Executive
Members of the Jessamine County Fiscal Court

Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Jessamine County Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. Jessamine County's major federal programs are identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Jessamine County's management. Our responsibility is to express an opinion on Jessamine County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jessamine County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Jessamine County's compliance with those requirements.

In our opinion, Jessamine County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of Jessamine County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Jessamine County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Honorable William Neal Cassity, County Judge/Executive
Members of the Jessamine County Fiscal Court
Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance (Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be a material weakness.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended and should not be used by anyone other than the specified parties. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed –
November 29, 1999

FINDINGS AND QUESTIONED COSTS

JESSAMINE COUNTY
FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Jessamine County.
2. No reportable conditions disclosed during the audit of the financial statements are reported in the Independent Auditor's Report.
3. No instances of noncompliance material to the financial statements of Jessamine County were disclosed during the audit.
4. No reportable condition disclosed during the audit of the major federal awards programs is reported in the Independent Auditor's Report.
5. The auditor's report on compliance for the audit of the major federal award programs for Jessamine County expresses an unqualified opinion.
6. There are no audit findings relative to the major federal awards programs for Jessamine County reported in Part C of this schedule.
7. The program tested as a major program was: Intermodal Surface Transportation Efficiency Act CFDA #20.205
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Jessamine County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

None

NONCOMPLIANCES

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM
AUDIT

None

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

JESSAMINE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>Cash Programs</u>		
<u>U.S. Department of Justice</u>		
Passed-Through State Justice Cabinet:		
Victim's Advocate (CFDA # 16.575)	5835-VC4-2/98	\$ 6,169
<u>U.S. Department of Transportation</u>		
Passed-Through State Transportation Cabinet:		
Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA) (CFDA #20.205)		284,027
Passed-Through State Justice Cabinet:		
State and Community Highway Safety Program (Traffic Alcohol Program) (CFDA #20.600)	OP-99-13	560
<u>U.S. Department of Health and Human Services</u>		
Passed-Through State Cabinet for Families and Children:		
Child Support Program (Title IV D) (CFDA #93.563)		<u>87,019</u>
Total Cash Expenditures of Federal Awards		<u>\$ 377,775</u>

See Note to the Schedule of Expenditures of Federal Awards.

JESSAMINE COUNTY
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Note 1 - Basis of Presentation

This schedule is presented on a cash basis.

**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

JESSAMINE COUNTY FISCAL COURT

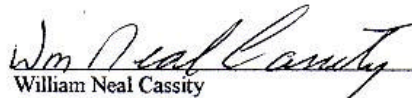
Fiscal Year Ended June 30, 1999

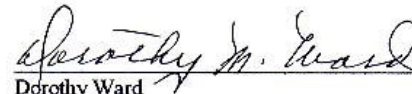
Appendix A

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
JESSAMINE COUNTY FISCAL COURT

June 30, 1999

The Jessamine County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.


William Neal Cassity
County Judge/Executive


Dorothy Ward
County Treasurer

